

PERSONNEL**Payroll Deductions****A. Required Payroll Deductions**

1. Tax deductions
2. Garnishments

a. Whenever the school division is served with a Writ of Garnishment or Attachment, a Notice of Levy by the Internal Revenue Service or other taxing authority, or any other similar order requiring payment of a portion of an employee's compensation to someone other than the employee, the matter will be referred to the payroll department for appropriate action.

b. In the event that garnishment or similar proceedings are instituted against an employee, the school division will deduct the required amount from the employee's paycheck. The amount deducted from the employee's disposable earnings will not exceed that permitted by law or the Virginia Department of Labor and Industry.

c. No employee will be terminated by reason of the fact that his or her earnings have been subject to garnishment for one indebtedness. However, such persons may be liable for disciplinary action. Garnishments for more than one indebtedness may result in termination, depending upon the circumstances of the case, the employee's record of performance and the recommendation of his or her supervisor.

B. Voluntary Payroll Deductions

1. Voluntary Payroll Deductions are available to contracted employees. An employee may sign up, change or stop an election at any time during the year, except:

* 10 and 11 month employees may not sign up, change, or stop an election during the months of July, August, and September.

* Those participating in the Flexible Benefits Plan. Changes to any deduction included in the Flexible Benefits Plan may only be made during September which is "open season" or in accordance with IRS regulations.

An employee who is not receiving a paycheck and has dental insurance as a payroll deduction is responsible for sending a check for their dental premium for that particular month. Payment must be sent to the payroll department by the last

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working day of each month. Failure to make payment will result in termination of dental insurance for the remainder of the school year. An employee will not be allowed to rejoin the dental plan until the next "open season" which is September of each year.

2. Paperwork to start up, change, or stop a voluntary deduction must be submitted to the payroll department no later than the 15th of the month prior to the effective date of the change.

3. Voluntary Deduction Plans a through e are available in the Flexible Benefits Plan. Participation in the Flexible Benefits Plan is optional, except for those employees who have Dependent Care Expense Reimbursement and Unreimbursed Medical Expense Reimbursement.

- a. Health Insurance for Members of Immediate Family
- b. Dental Insurance
- c. Dependent Care Expense Reimbursement
- d. Unreimbursed Medical Expense Reimbursement
- e. Cancer/Accident/Disability Insurance Approved Vendors

(Disability Insurance is not available in Flexible Benefits Plan)

- 1. American Family Life
- 2. Consecro
- 3. Colonial Life

Vendors must have an initial enrollment of twenty-five employees with an active roster of twenty accounts to be granted payroll deduction privileges by the superintendent.

- f. State Employees Credit Union
- g. Optional Life Insurance through the Virginia Retirement System (available to full-time contracted employees only)
- h. Apple Federal Credit Union

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4. Professional Dues-SEA, VEA, NEA (effective October 1, 1988)

a. By September 10, the SEA Representative will provide the School Board's payroll department with a group list of names, addresses, social security numbers, monthly and total amounts to be deducted and the applicable forms for employees choosing the payroll deduction option or discontinuing the deduction.

b. Deductions will be made in ten (10) equal payments. Any adjustments will be determined by the teacher and the SEA. Employees who terminate prior to completion of a contract year shall be responsible to the Association for the balance of payment. Further, employees who do not receive a paycheck in any given month during the contract year shall be responsible to the Association for payment. All adjustments shall be made by the Association.

c. Employees choosing the payroll deduction plan for the first time must complete a payroll deduction authorization form. Employees will not be required to submit payroll data sheets annually.

d. The SEA Representative will provide the payroll department with a list of employees who desire payroll deduction for SEA dues by the 10th of each month thereafter.

e. All payroll forms will be submitted to the SEA Representative. The SEA Representative will serve as the liaison between the payroll department and the employee.

5. Rappahannock United Way (effective February 1, 1991)

a. Payroll deduction begins February 1 of each school year and ends June 1 of each school year.

b. All authorization forms must be submitted to the United Way Representative at each School/Base location no later than the given date for that year.

c. The School/Base location Representative will submit all forms to the United Way Chairperson in the Department of Human Resources at Central Office no later than the given date for that year.

d. The United Way Chairperson will submit all forms to the Payroll Department by January 10 of each school year.

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6. U.S. Savings Bonds (effective October 1, 1992)

a. Savings bonds may be purchased in the following increments: \$50 (for \$100 bond), \$100 (for \$200 bond), \$250 (for \$500 bond), and \$500 (for \$1,000 bond).

b. Employees may purchase one or more bonds in different denominations each month with different beneficiaries and owners. The amount deducted from the paycheck would be the total number of bonds purchased.

c. An employee may only change a beneficiary or owner quarterly; i.e., in January, April, July, and October.

C. Overpayments and Unearned Benefits

It shall be the responsibility of each employee to notify the payroll office of any error in deductions within five (5) days upon receipt of his/her payroll check.

Legal Reference: Through June 30, 2005

Code of Va., §8.01-511. Institution of garnishment proceedings. (1996)

Virginia Department of Labor and Industry, Regulations Establishing a Multiple of Federal Minimum Hourly Wage Relating to Garnishment of Wages. (Effective 10-1-96)

Approved by Division Superintendent:	January 1, 1988
Revised by Division Superintendent:	June 9, 1992
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Revised by Division Superintendent:	February 22, 2005

Board Review: February 22, 2005
Staff Review: August 1, 2005
Responsible Department: Financial Services